



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: SEYMOUR MUNICIPAL WATER UTILITY

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Principal Office: 328 N MAIN STREET  
SEYMOUR, WI 54165

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For the Year Ended: DECEMBER 31, 1998

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WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*

## SIGNATURE PAGE

I SUE GARSOW of  
(Person responsible for accounts)

\_\_\_\_\_,  
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

	03/16/1999
(Signature of person responsible for accounts)	(Date)

CITY CLERK-TREASURER \_\_\_\_\_  
(Title)

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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** SEYMOUR MUNICIPAL WATER UTILITY**Utility Address:** 328 N MAIN STREET  
SEYMOUR, WI 54165**When was utility organized?** 1/1/1934**Report any change in name:****Effective Date:****Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** SUE GARSOW**Title:** CLERK-TREASURER**Office Address:**328 N MAIN STREET  
SEYMOUR, WI 54165**Telephone:** (920) 833 - 2209**Fax Number:** (920) 833 - 7221**E-mail Address:**

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** JONET & FOUNTAIN LLP**Title:****Office Address:** JONET & FOUNTAIN LLP200 S. WASHINGTON STREET  
P.O. BOX 1000  
GREEN BAY, WI 54305-1000**Telephone:** (920) 435 - 4361**Fax Number:** (920) 435 - 8227**E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?** YES

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** SEE ABOVE**Title:****Office Address:** SEE ABOVE**Telephone:****Fax Number:****E-mail Address:****Date of most recent audit report:** 2/11/1999**Period covered by most recent audit:** Calendar 1998

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**IDENTIFICATION AND OWNERSHIP**

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**Names and titles of utility management including manager or superintendent:**

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**Name:** MIKE PEPIN**Title:** DIRECTOR OF PUBLIC WORKS**Office Address:**328 N. MAIN ST.  
SEYMOUR, WI 54165**Telephone:** (920) 833 - 2209**Fax Number:** (920) 833 - 7221**E-mail Address:**

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**Name of utility commission/committee:**

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**Names of members of utility commission/committee:**T J LANDWEHR  
MIKE PEPIN, DIRECTOR OF PUBLIC WORKS  
JEFF SCHROEDER  
JUDITH SCHUETTE  
RONALD SEIDEL  
VIVIAN TREML  
DAN ZAK

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**Is sewer service rendered by the utility?** NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

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**Provide the following information regarding the provider(s) of contract services:**

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**Firm Name:**

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**Contact Person:****Title:****Telephone:****Fax Number:****E-mail Address:**

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**Contract/Agreement beginning-ending dates:****Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	288,083	275,534	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	221,835	206,899	<b>2</b>
Depreciation Expense (403)	40,152	37,295	<b>3</b>
Amortization Expense (404-407)	0	0	<b>4</b>
Taxes (408)	44,756	43,566	<b>5</b>
<b>Total Operating Expenses</b>	<b>306,743</b>	<b>287,760</b>	
<b>Net Operating Income</b>	<b>(18,660)</b>	<b>(12,226)</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>(18,660)</b>	<b>(12,226)</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	<b>7</b>
Income from Nonutility Operations (417)	0	0	<b>8</b>
Nonoperating Rental Income (418)	0	0	<b>9</b>
Interest and Dividend Income (419)	0	0	<b>10</b>
Miscellaneous Nonoperating Income (421)	0	0	<b>11</b>
<b>Total Other Income</b>	<b>0</b>	<b>0</b>	
<b>Total Income</b>	<b>(18,660)</b>	<b>(12,226)</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	<b>12</b>
Other Income Deductions (426)	0	0	<b>13</b>
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>(18,660)</b>	<b>(12,226)</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	7,523	1,631	<b>14</b>
Amortization of Debt Discount and Expense (428)			<b>15</b>
Amortization of Premium on Debt--Cr. (429)			<b>16</b>
Interest on Debt to Municipality (430)	1,443	2,592	<b>17</b>
Other Interest Expense (431)	0	0	<b>18</b>
Interest Charged to Construction--Cr. (432)			<b>19</b>
<b>Total Interest Charges</b>	<b>8,966</b>	<b>4,223</b>	
<b>Net Income</b>	<b>(27,626)</b>	<b>(16,449)</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	331,540	347,989	<b>20</b>
Balance Transferred from Income (433)	(27,626)	(16,449)	<b>21</b>
Miscellaneous Credits to Surplus (434)	0	0	<b>22</b>
Miscellaneous Debits to Surplus--Debit (435)	0	0	<b>23</b>
Appropriations of Surplus--Debit (436)	0	0	<b>24</b>
Appropriations of Income to Municipal Funds--Debit (439)	0	0	<b>25</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>303,914</b>	<b>331,540</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>		3
<b>Total (Acct. 417):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		4
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		5
<b>Total (Acct. 419):</b>	<b>0</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		6
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		7
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		8
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		9
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		10
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		11
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		12
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)					<b>0</b>	<b>1</b>
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					<b>0</b>	<b>2</b>
Payroll					<b>0</b>	<b>3</b>
Materials					<b>0</b>	<b>4</b>
Taxes					<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>					<b>0</b>	<b>6</b>
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	



**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	288,083	0	0	0	<b>288,083</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>					<b>0</b>	<b>6</b>
.						
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>288,083</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>288,083</b>	

**DISTRIBUTION OF TOTAL PAYROLL**

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

<b>Accounts Charged (a)</b>	<b>Direct Payroll Distribution (b)</b>	<b>Allocation of Amounts Charged Clearing Accts. (c)</b>	<b>Total (d)</b>	
Water operating expenses	118,972		<b>118,972</b>	<b>1</b>
Electric operating expenses			<b>0</b>	<b>2</b>
Gas operating expenses			<b>0</b>	<b>3</b>
Heating operating expenses			<b>0</b>	<b>4</b>
Sewer operating expenses			<b>0</b>	<b>5</b>
Merchandising and jobbing			<b>0</b>	<b>6</b>
Other nonutility expenses			<b>0</b>	<b>7</b>
Water utility plant accounts			<b>0</b>	<b>8</b>
Electric utility plant accounts			<b>0</b>	<b>9</b>
Gas utility plant accounts			<b>0</b>	<b>10</b>
Heating utility plant accounts			<b>0</b>	<b>11</b>
Sewer utility plant accounts			<b>0</b>	<b>12</b>
Accum. prov. for depreciation of water plant			<b>0</b>	<b>13</b>
Accum. prov. for depreciation of electric plant			<b>0</b>	<b>14</b>
Accum. prov. for depreciation of gas plant			<b>0</b>	<b>15</b>
Accum. prov. for depreciation of heating plant			<b>0</b>	<b>16</b>
Accum. prov. for depreciation of sewer plant			<b>0</b>	<b>17</b>
Clearing accounts			<b>0</b>	<b>18</b>
All other accounts			<b>0</b>	<b>19</b>
<b>Total Payroll</b>	<b>118,972</b>	<b>0</b>	<b>118,972</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	1,960,924	1,792,168	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	447,887	434,155	<b>2</b>
<b>Net Utility Plant</b>	<b>1,513,037</b>	<b>1,358,013</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	10,211	10,211	<b>6</b>
Special Funds (125)	0	0	<b>7</b>
<b>Total Other Property and Investments</b>	<b>10,211</b>	<b>10,211</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)		0	<b>8</b>
Temporary Cash Investments (132)		0	<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	22,613	24,684	<b>11</b>
Other Accounts Receivable (143)	0	0	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	0	0	<b>14</b>
Materials and Supplies (150)	7,910	9,185	<b>15</b>
Prepayments (165)	0	0	<b>16</b>
Other Current and Accrued Assets (170)		0	<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>30,523</b>	<b>33,869</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	0	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	0	0	<b>20</b>
<b>Total Deferred Debits</b>	<b>0</b>	<b>0</b>	
<b>Total Assets and Other Debits</b>	<b>1,553,771</b>	<b>1,402,093</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	411,076	400,527	<b>21</b>
Appropriated Earned Surplus (215)		0	<b>22</b>
Unappropriated Earned Surplus (216)	303,914	331,540	<b>23</b>
<b>Total Proprietary Capital</b>	<b>714,990</b>	<b>732,067</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	0	0	<b>24</b>
Advances from Municipality (223)	32,043	62,929	<b>25</b>
Other Long-Term Debt (224)	9,173	11,501	<b>26</b>
<b>Total Long-Term Debt</b>	<b>41,216</b>	<b>74,430</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	4,490	1,179	<b>28</b>
Payables to Municipality (233)	244,990	66,986	<b>29</b>
Customer Deposits (235)		0	<b>30</b>
Taxes Accrued (236)	36,231	36,231	<b>31</b>
Interest Accrued (237)	952	1,868	<b>32</b>
Other Current and Accrued Liabilities (238)	16,482	15,507	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>303,145</b>	<b>121,771</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)		0	<b>35</b>
Other Deferred Credits (253)	0	0	<b>36</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)		0	<b>37</b>
Injuries and Damages Reserve (262)		0	<b>38</b>
Pensions and Benefits Reserve (263)		0	<b>39</b>
Miscellaneous Operating Reserves (265)		0	<b>40</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	494,420	473,825	<b>41</b>
<b>Total Liabilities and Other Credits</b>	<b>1,553,771</b>	<b>1,402,093</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	1,960,924	0	0	0	<b>1</b>
Utility Plant Purchased or Sold (102)					<b>2</b>
Utility Plant in Process of Reclassification (103)					<b>3</b>
Utility Plant Leased to Others (104)					<b>4</b>
Property Held for Future Use (105)					<b>5</b>
Completed Construction not Classified (106)					<b>6</b>
Construction Work in Progress (107)					<b>7</b>
Utility Plant Acquisition Adjustments (108)					<b>8</b>
Other Utility Plant Adjustments (109)					<b>9</b>
<b>Total Utility Plant</b>	1,960,924	0	0	0	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	447,887	0	0	0	<b>10</b>
<b>Total Accumulated Provision</b>	447,887	0	0	0	
<b>Net Utility Plant</b>	1,513,037	0	0	0	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	434,155				<b>434,155</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	40,152				<b>40,152</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	2,204				<b>2,204</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	236				<b>236</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>42,592</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>42,592</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	28,860				<b>28,860</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>28,860</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>28,860</b>	<b>19</b>
<b>Balance End of Year</b>	<b>447,887</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>447,887</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	No					<b>21</b>
If yes, what is the rate?						<b>22</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	



**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel for generation					0	0	1
Other					0	0	2
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility	7,910	9,185	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
<b>Total Materials and Supplies</b>	<b>7,910</b>	<b>9,185</b>	

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT  
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				1
Total			<u>0</u>	
Unamortized premium on debt (251)				2
Total			<u>0</u>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	400,527	1
<b>Changes during year (explain):</b>		
Water mains added to industrial park paid for by the City	10,549	2
<b>Balance end of year</b>	<b>411,076</b>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances (223)</b>					
State Trust Fund Loan	05/19/1994	03/15/1999	3.75%	32,043	1
<b>Total for Account 223</b>				<b>32,043</b>	
<b>Other Long-Term Debt (224)</b>					
Capital Lease	10/21/1997	09/23/2002	5.90%	9,173	2
<b>Total for Account 224</b>				<b>9,173</b>	

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	36,231	1
<b>Accruals:</b>		
Charged water department expense	44,756	2
Charged electric department expense		3
Charged sewer department expense	902	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>45,658</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	36,231	6
Social Security taxes	9,101	7
PSC Remainder Assessment	326	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>45,658</b>	
<b>Balance end of year</b>	<b>36,231</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.  
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
NONE	0			0	1
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
State Trust Fund Loan	1,868	1,443	2,359	952	2
<b>Subtotal</b>	<b>1,868</b>	<b>1,443</b>	<b>2,359</b>	<b>952</b>	
<b>Other Long-Term Debt (224)</b>					
Capital Lease	0	685	685	0	3
Operating cash advance	0	6,838	6,838	0	4
<b>Subtotal</b>	<b>0</b>	<b>7,523</b>	<b>7,523</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>1,868</b>	<b>8,966</b>	<b>9,882</b>	<b>952</b>	

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	473,825	0	0	0	0	<b>473,825</b>	<b>1</b>
<b>Add credits during year:</b>							
For Services	6,300					<b>6,300</b>	<b>2</b>
For Mains	9,704					<b>9,704</b>	<b>3</b>
<b>Other (specify):</b>							
Hydrants	4,591					<b>4,591</b>	<b>4</b>
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	<b>5</b>
<b>Balance End of Year</b>	<b>494,420</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>494,420</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals							<b>0    6</b>



**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
Special assessments receivables	10,211	2
<b>Total (Acct. 124):</b>	<b>10,211</b>	
<b>Special Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	22,613	5
Electric		6
Sewer (Regulated)		7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>22,613</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
NONE		12
<b>Total (Acct. 145):</b>	<b>0</b>	
<b>Prepayments (165):</b>		
NONE		13
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		14
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
NONE		15
<b>Total (Acct. 183):</b>	<b>0</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Payables to Municipality (233):</b>		
Temporary cash advance to finance operating cash deficits	244,990	16
<b>Total (Acct. 233):</b>	<b>244,990</b>	
<b>Other Deferred Credits (253):</b>		
NONE		17
<b>Total (Acct. 253):</b>	<b>0</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service	1,876,546	0	0	0	<b>1,876,546</b>	<b>1</b>
Materials and Supplies	8,547	0	0	0	<b>8,547</b>	<b>2</b>
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	441,021	0	0	0	<b>441,021</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Contributions in Aid of Construction	484,122	0	0	0	<b>484,122</b>	<b>6</b>
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>959,950</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>959,950</b>	
Net Operating Income	(18,660)	0	0	0	<b>(18,660)</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>-1.94%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>-1.94%</b>	

**RETURN ON PROPRIETARY CAPITAL COMPUTATION**

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	405,801	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	317,727	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>723,528</b>	
<b>Net Income</b>		
Net Income	(27,626)	5
<b>Percent Return on Proprietary Capital</b>	<b>-3.82%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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**4. Estimated changes in revenues due to rate changes.**

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**5. Obligations incurred or assumed, excluding commercial paper.**

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**6. Formal proceedings with the Public Service Commission.**

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**7. Any additional matters.**

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## FINANCIAL SECTION FOOTNOTES

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### Balance Sheet End-of-Year Account Balances (Page F-19)

A/C 233 - The Water Utility anticipates borrowing approximately \$168,000 from external parties in 1999 to finance construction costs initially paid by an advance from the municipality.

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### Identification and Ownership (Page iv)

October 22, 1999

Ms. Sue Garson, Clerk Treasurer  
Seymour Municipal Water Utility  
328 North Main Street  
Seymour, WI, 54165-1312

1998 Analytical Review DWCCA-5320-ELE

Dear Ms. Garson:

The Public Service Commission has completed their analytical review of your 1998 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. Our review did not identify any such issues. We are closing the review of your 1998 annual report.

Thank you for your efforts in preparing your 1998 annual report. If you have any questions, please feel free to contact me at (608) 266-3768.

Sincerely,

Elaine Engelke  
Financial Specialist  
Division of Water, Compliance, and Consumer Affairs

ELE:tlk:w:\compl\analytical review letters\Oct 22, 1999 letters e2.doc

cc: Mr. Mike Pepin, Director of Public Works

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**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>Amounts (b)</b>	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	279,521	1
<b>Total Sales of Water</b>	<b>279,521</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	1,548	2
Miscellaneous Service Revenues (471)	4,669	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	2,345	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>8,562</b>	
<b>Total Operating Revenues</b>	<b>288,083</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expenses (600-605)	14,861	8
Pumping Expenses (620-625)	28,964	9
Water Treatment Expenses (630-635)	29,628	10
Transmission and Distribution Expenses (640-655)	46,069	11
Customer Accounts Expenses (901-904)	26,443	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	75,870	14
<b>Total Operation and Maintenance Expenses</b>	<b>221,835</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	40,152	15
Amortization Expense (404-407)		16
Taxes (408)	44,756	17
<b>Total Other Operating Expenses</b>	<b>84,908</b>	
<b>Total Operating Expenses</b>	<b>306,743</b>	
<b>NET OPERATING INCOME</b>	<b>(18,660)</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	1,030	55,142	128,902	4
Commercial	198	23,417	41,455	5
Industrial	14	1,328	3,421	6
<b>Total Metered Sales to General Customers (461)</b>	<b>1,242</b>	<b>79,887</b>	<b>173,778</b>	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		93,436	8
Other Sales to Public Authorities (464)	17	7,597	12,307	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>1,260</b>	<b>87,484</b>	<b>279,521</b>	



**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	93,436	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>93,436</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	1,548	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>1,548</b>	
<b>Miscellaneous Service Revenues (471):</b>		
Second meter charge	1,554	7
Temporary unmetered service at PSC rates	495	8
Turn curb stop on	75	9
Connection charges	2,545	10
<b>Total Miscellaneous Service Revenues (471)</b>	<b>4,669</b>	
<b>Rents from Water Property (472):</b>		
NONE		11
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		12
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	2,345	13
<b>Other (specify):</b>		
NONE		14
<b>Total Other Water Revenues (474)</b>	<b>2,345</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		15
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Labor (600)	13,754	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)	829	3
Maintenance of Water Source Plant (605)	278	4
<b>Total Source of Supply Expenses</b>	<b>14,861</b>	
<b>PUMPING EXPENSES</b>		
Operation Labor (620)	12,221	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	15,095	7
Operation Supplies and Expenses (623)	1,629	8
Maintenance of Pumping Plant (625)	19	9
<b>Total Pumping Expenses</b>	<b>28,964</b>	
<b>WATER TREATMENT EXPENSES</b>		
Operation Labor (630)	14,836	10
Chemicals (631)	12,759	11
Operation Supplies and Expenses (632)	379	12
Maintenance of Water Treatment Plant (635)	1,654	13
<b>Total Water Treatment Expenses</b>	<b>29,628</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Labor (640)	6,110	14
Operation Supplies and Expenses (641)		15
Maintenance of Distribution Reservoirs and Standpipes (650)	2,006	16
Maintenance of Mains (651)	23,754	17
Maintenance of Services (652)	5,638	18
Maintenance of Meters (653)	5,911	19
Maintenance of Hydrants (654)	2,650	20
Maintenance of Other Plant (655)		21
<b>Total Transmission and Distribution Expenses</b>	<b>46,069</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	5,676	22
Accounting and Collecting Labor (902)	20,767	23
Supplies and Expenses (903)		24
Uncollectible Accounts (904)		25
<b>Total Customer Accounts Expenses</b>	<b>26,443</b>	
<b>SALES EXPENSES</b>		
Sales Expenses (910)		26
<b>Total Sales Expenses</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	9,554	27
Office Supplies and Expenses (921)	7,754	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	8,210	30
Property Insurance (924)	4,082	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	38,617	33
Regulatory Commission Expenses (928)	594	34
Miscellaneous General Expenses (930)	3,483	35
Transportation Expenses (933)	1,881	36
Maintenance of General Plant (935)	1,695	37
<b>Total Administrative and General Expenses</b>	<b>75,870</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>221,835</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent		36,231	<b>1</b>
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	1/2 of tax equivalent on meters allocated to sewer	902	<b>2</b>
<b>Net property tax equivalent</b>		<b>35,329</b>	
Social Security		9,101	<b>3</b>
PSC Remainder Assessment		326	<b>4</b>
Other (specify): NONE			<b>5</b>
<b>Total tax expense</b>		<b>44,756</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Outagamie				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.238000				3
County tax rate	mills		5.629900				4
Local tax rate	mills		10.566400				5
School tax rate	mills		11.848200				6
Voc. school tax rate	mills		2.155100				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>30.437600</b>				10
Less: state credit	mills		1.901400				11
<b>Net tax rate</b>	mills		<b>28.536200</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>10.566400</b>				14
<b>Combined School Tax Rate</b>	mills		<b>14.003300</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>24.569700</b>				17
<b>Total Tax Rate</b>	mills		<b>30.437600</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.807215</b>				19
<b>Total tax net of state credit</b>	mills		<b>28.536200</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>23.034861</b>				21
Utility Plant, Jan. 1	\$	<b>1,792,168</b>	1,792,168				22
Materials & Supplies	\$	<b>9,185</b>	9,185				23
<b>Subtotal</b>	\$	<b>1,801,353</b>	<b>1,801,353</b>				24
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>1,801,353</b>	<b>1,801,353</b>				26
Assessment Ratio	dec.		0.839504				27
<b>Assessed Value</b>	\$	<b>1,512,243</b>	<b>1,512,243</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>23.034861</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>34,834</b>	<b>34,834</b>				30
Tax Equivalent per 1994 PSC Report	\$	36,231					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>36,231</b>					34

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	991		4
Structures and Improvements (311)	15,771		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	142,248		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>159,010</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	40,612	4,870	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	2,521		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>43,133</b>	<b>4,870</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	31,987		23
<b>Total Water Treatment Plant</b>	<b>31,987</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	2,882		24
Structures and Improvements (341)	0		25

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			991	4
Structures and Improvements (311)			15,771	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			142,248	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>159,010</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			0	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			45,482	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			2,521	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>48,003</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			31,987	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>31,987</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			2,882	24
Structures and Improvements (341)			0	25



**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	177,019		26
Transmission and Distribution Mains (343)	976,433	117,770	27
Fire Mains (344)	0		28
Services (345)	136,004	34,892	29
Meters (346)	87,647	6,049	30
Hydrants (348)	56,722	15,533	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>1,436,707</b>	<b>174,244</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	413		35
Computer Equipment (391.1)	10,440	14,002	36
Transportation Equipment (392)	30,219	4,500	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	8,439		39
Laboratory Equipment (395)	922		40
Power Operated Equipment (396)	46,733		41
Communication Equipment (397)	24,165		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>121,331</b>	<b>18,502</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,792,168</b>	<b>197,616</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>1,792,168</b>	<b>197,616</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)			177,019 26
Transmission and Distribution Mains (343)	9,500		1,084,703 27
Fire Mains (344)			0 28
Services (345)	1,500		169,396 29
Meters (346)	6,060		87,636 30
Hydrants (348)	1,800		70,455 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>18,860</b>	<b>0</b>	<b>1,592,091</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			413 35
Computer Equipment (391.1)	10,000		14,442 36
Transportation Equipment (392)			34,719 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			8,439 39
Laboratory Equipment (395)			922 40
Power Operated Equipment (396)			46,733 41
Communication Equipment (397)			24,165 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>10,000</b>	<b>0</b>	<b>129,833</b>
<b>Total utility plant in service directly assignable</b>	<b>28,860</b>	<b>0</b>	<b>1,960,924</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>28,860</b>	<b>0</b>	<b>1,960,924</b>

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			9,418	9,418	1
February			7,299	7,299	2
March			8,166	8,166	3
April			9,789	9,789	4
May			11,130	11,130	5
June			10,207	10,207	6
July			12,650	12,650	7
August			10,240	10,240	8
September			9,164	9,164	9
October			9,693	9,693	10
November			8,236	8,236	11
December			8,999	8,999	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>114,991</b>	<b>114,991</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				14,049	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				100,942	16
Less: Water sold				87,484	17
Losses and unaccounted for				13,458	18
Percent unaccounted for to the nearest whole percent (%)				13%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				952	21
Date of maximum: 7/14/1998					22
Cause of maximum:					23
Flushing water mains					
Minimum gallons pumped by all methods in any one day during reporting year				160	24
Date of minimum: 1/13/1998					25
Total KWH used for pumping for the year				209,402	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
WELL #1 638 N MAIN ST	Well #1	406	10	864,000	Yes	<b>1</b>
WELL #2 328 ELIZABETH ST	Well #2	390	10	820,800	Yes	<b>2</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	BOOSTER PUMP, PUMP 2	BOOSTER PUMP, PUMP 3	BOOSTER, PUMP 5	<b>1</b>
Location	STATION #1, 638 N MAIN ST	STATION #1, 638 N MAIN ST	TION #2, 328 ELIZABETH ST	<b>2</b>
Purpose	B	S	B	<b>3</b>
Destination	D	D	D	<b>4</b>
Pump Manufacturer	JRORA, 3X4X14 SERIES 410	AURORA JRORA, 3X4X14 SERIES 410		<b>5</b>
Year Installed	1994	1974	1989	<b>6</b>
Type	OTHER	OTHER	OTHER	<b>7</b>
Actual Capacity (gpm)	550	900	575	<b>8</b>
Pump Motor or Standby Engine Mfr	G. E.	G. E.	U. S. MOTOR	<b>9</b>
Year Installed	1994	1974	1988	<b>10</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>11</b>
Horsepower	40	75	40	<b>12</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	WELL PUMP, PUMP 1	WELL PUMP, PUMP 4		<b>14</b>
Location	STATION #1, 638 N MAIN ST	TION #2, 328 ELIZABETH ST		<b>15</b>
Purpose	P	P		<b>16</b>
Destination	R	R		<b>17</b>
Pump Manufacturer	GOULDES, MODEL 8DH	HOANKS & MORRIS, MOD BHC		<b>18</b>
Year Installed	1993	1997		<b>19</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE		<b>20</b>
Actual Capacity (gpm)	600	570		<b>21</b>
Pump Motor or Standby Engine Mfr	G. E.	U. S. MOTOR		<b>22</b>
Year Installed	1993	1996		<b>23</b>
Type	ELECTRIC	ELECTRIC		<b>24</b>
Horsepower	40	50		<b>25</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	ELEVATED TOWER #1	ELEVATED TOWER #2	STATION #1	<b>1</b>
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
				<b>3</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	R	<b>4</b>
Year constructed	1973	1935	1935	<b>5</b>
				<b>6</b>
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	<b>7</b>
				<b>8</b>
Elevation difference in feet (See Headnote 3.)	158	158	12	<b>9</b>
				<b>10</b>
Total capacity in gallons	300,000	50,000	80,000	<b>11</b>
				<b>12</b>
<b>WATER TREATMENT PLANT</b>				<b>13</b>
Disinfection, type of equipment (gas, liquid, powder, other)			LIQUID	<b>14</b>
				<b>15</b>
Points of application (wellhouse, central facilities, booster station, other)			WELLHOUSE	<b>16</b>
				<b>17</b>
Filters, type (gravity, pressure, other, none)			NONE	<b>18</b>
				<b>19</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			0.8640	<b>20</b>
				<b>21</b>
Is a corrosion control chemical used (yes, no)?			Y	<b>22</b>
				<b>23</b>
Is water fluoridated (yes, no)?			N	<b>24</b>
				<b>25</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	STATION #2		1
<b>RESERVOIRS, STANDPIPES</b>			2
<b>OR ELEVATED TANKS</b>			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		4
Year constructed	1947		5
Primary material (earthen, steel, concrete, other)	CONCRETE		6
Elevation difference in feet (See Headnote 3.)	20		7
Total capacity in gallons	35,000		8
<b>WATER TREATMENT PLANT</b>			9
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		10
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		11
Filters, type (gravity, pressure, other, none)	NONE		12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.8210		13
Is a corrosion control chemical used (yes, no)?	Y		14
Is water fluoridated (yes, no)?	N		15



**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	1,232	0	0	0	1,232	1
P	D	4.000	103	0	0	0	103	2
M	D	6.000	39,047	0	2,807	0	36,240	3
P	D	6.000	1,846	0	0	0	1,846	4
M	D	8.000	14,511	0	0	0	14,511	5
P	D	8.000	8,323	1,551	0	0	9,874	6
M	D	10.000	2,260	0	0	0	2,260	7
P	D	10.000	2,495	1,845	0	0	4,340	8
M	D	12.000	1,010	0	0	0	1,010	9
P	D	12.000	6,175	0	0	0	6,175	10
M	T	16.000	6,100	0	0	0	6,100	11
<b>Total Within Municipality</b>			<b>83,102</b>	<b>3,396</b>	<b>2,807</b>	<b>0</b>	<b>83,691</b>	
<b>Total Utility</b>			<b>83,102</b>	<b>3,396</b>	<b>2,807</b>	<b>0</b>	<b>83,691</b>	

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	898	63	51	0	910		1
M	1.000	228	11	0	0	239		2
M	1.250	2	0	0	0	2		3
M	1.500	17	0	0	0	17		4
M	2.000	16	0	0	0	16		5
M	4.000	1	0	0	0	1		6
P	4.000	3	0	0	0	3		7
M	6.000	5	0	0	0	5		8
M	8.000	1	0	0	0	1		9
<b>Total Utility</b>		<b>1,171</b>	<b>74</b>	<b>51</b>	<b>0</b>	<b>1,194</b>	<b>0</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,414	144	114	1	1,445	114	1
1.000	54	0	3	0	51	3	2
1.500	12	1	1	0	12	0	3
2.000	8	0	2	0	6	0	4
3.000	5	0	0	0	5	0	5
4.000	3	1	1	0	3	0	6
<b>Total:</b>	<b>1,496</b>	<b>146</b>	<b>121</b>	<b>1</b>	<b>1,522</b>	<b>117</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,132	153	9	9	0	142	1,445	1
1.000	0	37	2	4	0	8	51	2
1.500	0	8	1	1	0	2	12	3
2.000	0	5	1	0	0	0	6	4
3.000	0	2	1	2	0	0	5	5
4.000	0	0	1	2	0	0	3	6
<b>Total:</b>	<b>1,132</b>	<b>205</b>	<b>15</b>	<b>18</b>	<b>0</b>	<b>152</b>	<b>1,522</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	133	12	4		141	2
<b>Total Fire Hydrants</b>	<b>133</b>	<b>12</b>	<b>4</b>	<b>0</b>	<b>141</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year**

Number of hydrants operated during year:	141
Number of distribution system valves end of year:	254
Number of distribution valves operated during year:	175

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operation & Maintenance Expenses (Page W-05)

Account 650 - down because in 1997 a water tower was painted.

Account 651 - up due to more water main breaks during the year.

Account 902 - allocation between water and sewer was adjusted. 1998 allocation is accurate.

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### Water Utility Plant in Service (Page W-08)

The following additions were paid by the City for the industrial park:

Mains	\$10,549
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The following additions were special assessed to property owners:

Mains	\$9,404
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Hydrants	\$4,591
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Services	\$6,300
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A/C 391.1 - Additions relate to the water utility's portion of a new computer system purchased. Deletions relate to the water utility's portion of the old computer system which was disposed of in 1998.

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### Water Mains (Page W-15)

957' of 8" main additions were part of a replacement project and were financed by utility operations.

435' of 8" main additions were added to the industrial park and were paid for by the City

The remaining 159' of 8" main additions were special assessed to property owners at actual cost.

The 1845' of the 10" main additions were part of a replacement project and were financed by utility operations.

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### Water Services (Page W-16)

All 3/4" service additions were replacements or new services to vacant lots. These were financed by utility operations.

All 1" service additions were part of a subdivision development and thus billed back to customers at actual costs.

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### Meters (Page W-17)

Adjustment of meters needed due to physical inventory taken.

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### Hydrants and Distribution System Valves (Page W-18)

Two of the fire hydrants were special assessed to property owners at actual cost.

The rest of the additions were either replacements or new hydrants paid for by utility operations.

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